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March 25, 2008

VIA ELECTRONIC FILING

Ms. Anne K. Quinlan Acting Secretary Surface Transportation Board 395 E Street, S.W. Washington, DC 20423

Re: Finance Docket No. 35125

Dakota, Minnesota & Eastern Railroad Corporation —
Acquisition Exemption — Line of BNSF Railway Company

Dear Secretary Williams:

Pursuant to 49 C.F.R. § 1121.4(h), Dakota, Minnesota & Eastern Railroad Corporation ("DM&E") hereby certifies that on March 17, 2008, the attached Notice was posted at the following workplaces of BNSF Railway Company ("BNSF") employees on the rail line at Yale, South Dakota (the "Yale Extension") that is the subject of the above-captioned exemption proceeding:

Aberdeen, South Dakota Sioux City, Iowa South Falls, South Dakota Willmar, Minnesota

DM&E also certifies that on March 25, 2008, the attached Notice was served by first class mail, postage prepaid, on the national offices of the labor unions representing BNSF employees on the Yale Extension, at the following addresses:

Mr. Don M. Hahs
National President
Brotherhood of Locomotive Engineers and Trainmen
1370 Ontario Street, Mezzanine
Cleveland, OH 44113

Mr. Freddie N. Simpson
President
Brotherhood of Maintenance of Way Employes, IBT
20300 Civic Center Drive, Suite 320
Southfield, MI 48076-4169

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> Mr. Malcolm B. Futhey International President United Transportation Union 14600 Detroit Avenue Cleveland, OH 44107-4250

Mr. W. Dan Pickett International President Brotherhood of Railroad Signalmen 917 Shenandoah Shores Road Front Royal, VA 22630-6418

DM&E is today filing with the Board a petition for exemption pursuant to 49 U.S.C. §§ 10502 and 10902 to acquire the Yale Extension from BNSF. DM&E has sought expedited consideration of its petition, to allow issuance of a decision that would be effective on or before June 13, 2008. Under 49 C.F.R. § 1121.4(h), this certification of the posting and service of the attached Notice would permit the exemption to become effective as of May 24, 2008.

If you have any questions regarding this filing, please feel free to contact me. Thank you for your assistance on this matter.

Respectfully submitted,

Phomas J. Litwiler

Attorney for Dakota, Minnesota & Eastern

Railroad Corporation

TJL:tl

Attachment

DAKOTA, MINNESOTA & EASTERN RAILROAD CORPORATION 140 North Phillips Avenue Sioux Falls, SD 57104

NOTICE

Pursuant to regulations of the Surface Transportation Board ("STB") at 49 C.F.R. § 1121.4(h), Dakota, Minnesota & Eastern Railroad Corporation ("DM&E"), a Class II rail carrier, hereby gives notice to employees of BNSF Railway Company ("BNSF") that on or about June 13, 2008, DM&E intends to acquire that segment of BNSF's line of railroad extending from milepost 145.0 to milepost 148.5 in and near Yale, South Dakota, a distance of approximately 3.5 miles (the "Yale Line"). No rail service is currently provided on the Yale Line. BNSF will retain overhead trackage rights on the line.

A petition for exemption to authorize the proposed transaction will be filed with the Surface Transportation Board on or about March 24, 2008 in Finance Docket No. 35125.

DM&E does not expect to hire any additional employees as a result of its acquisition of the Yale Line from BNSF. Employees desiring further information regarding the transaction may contact Traci Lund, DM&E Director - Human Resources, at (605) 782-1165.